

Mr. Dwyer also used a radio communications system that kept the Horton campaign in touch with him. "This wasn't done back then," said Horton, who called Mr. Dwyer not just a valued employee but a good friend.

"I could tell him anything," Horton said. "You can't say that about everybody."

He left Horton's office in the late 1960s and started a public relations firm that often worked with political campaigns. He worked closely with the Republican Party and in 1970 was named Monroe County chairman of the party.

Richard Rosenbaum, himself a former county GOP chairman, said that Mr. Dwyer's style was "benevolent aggressiveness."

"He was a great PR man, who could make lemonade out of the most awful lemons," he said.

Mr. Dwyer left Rochester for Washington in 1972 and worked in the Nixon and Ford administrations, mainly as a Labor Department spokesman for new workplace safety and health standards.

In 1975, he became a spokesman for the now-defunct Tobacco Institute, which spoke on behalf of cigarette manufacturers.

In 1980, Mr. Dwyer moved to California with Drath. In two years, he obtained his law degree from Southwestern University of Law in Los Angeles. He and Drath opened a law firm in Beverly Hills, specializing in wrongful employment termination cases and immigration issues.

During the 1980s, he dabbled in other ventures, including a modular home company.

In 1994, politics came calling again, and Mr. Dwyer served as a press secretary for Rep. George Radanovich, R-Calif., then as communications director for the House Government Reform Committee.

Through all the changes in his life, Mr. Dwyer remained upbeat and eager for new challenges, Drath said.

"This was a man who knew the art of living in the moment," she said. "He never looked back, never had any regrets."

Along with his wife of Washington, Mr. Dwyer is survived by their two children Scott Dwyer and William Dwyer III of Washington; Elizabeth Sellers of Paris and Geoffrey Dwyer of Brockport, his children from his previous marriage to Eleanor Clarke, now Eleanor Lawton of Brighton; and two sisters, Carol Stearns of Washington, Conn., and Anne Colgan of East Rochester.

A memorial service will be held at Georgetown Presbyterian Church in Washington at noon Wednesday.

Memorial contributions can be made to the National Colorectal Cancer Research Institute at Entertainment Industry Foundation, 11132 Ventura Blvd., Studio City, CA 91604.

#### TAX DEDUCTION FAIRNESS ACT OF 2001

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Washington (Mr. BAIRD) is recognized for 5 minutes.

Mr. BAIRD. Mr. Speaker, I rise today to introduce legislation that will help restore tax fairness to millions of people in my State of Washington and throughout the country. Joining me in this effort today is the gentleman from Tennessee (Mr. CLEMENT), my good friend and colleague, who has been instrumental in helping draft this legislation.

The problem we are referring today to, Mr. Speaker, is a basic unfairness in

the current Tax Code. In my home State of Washington and in other States, such as Florida, Nevada, South Dakota, Tennessee, Texas, and Wyoming, a State sales tax takes the place of a State income tax as the primary means for raising revenue.

Every year in April, taxpayers send their tax returns to the IRS. It is a ritual to which all Americans have become accustomed. Although we do not always like it, we realize it is part of our duties to the country.

But the ritual brings added frustration for taxpayers in my State who feel cheated by what they pay into the Federal Treasury. A taxpayer of identical income and expense in almost any other State would be able to deduct the amount that they pay their State in income tax; but in Washington, we cannot do that.

Folks in my State have the same amount withheld from their paychecks; but when they itemize their taxes, they deduct a significantly lesser amount. Because of the tax reforms of 1986 when lawmakers decided to remove the deduction for sales tax, Washingtonians were shortchanged. In fact, the Congressional Research Service estimates that Washington State taxpayers are penalized to the tune of \$450 million every year when compared to their neighbors.

Should residents of Washington and the other States with sales taxes pay hundreds of dollars more to the Federal Treasury than States which choose to tax residents through income taxes? Of course not.

Federal taxes should be levied on all of our Nation's citizens in a fair and equitable manner that does not give preference to one State or another.

That is why, along with the gentleman from Tennessee (Mr. CLEMENT), I am introducing today legislation to correct this inequity. Our bill, the Tax Deduction Fairness Act of 2001, would reinstate the sales tax deduction and direct the IRS to develop tables of average sales tax liabilities for taxpayers in every State. It would then give the taxpayer the option to deduct either their State sales tax or their State income tax when they file their Federal return.

The bill will not make the State or the Federal Income Tax Code more complicated. In fact, it will add one simple line and take about 60 seconds to complete. I do not know about my colleagues, but taking 60 seconds to look on a simple chart in a way that would save me \$400 to \$500 a year is a pretty good investment in time. Adding that line will save hundreds of millions of dollars for American taxpayers every year, and it is all about fundamental fairness.

Let me give my colleagues a couple of very real human examples. Brian and Cathy Lux and their three kids, Carissa, Devon and Tristian, live in

Brush Prairie, just outside my home town of Vancouver, Washington. Brian is a finance manager for a local auto dealership, and his wife, Cathy, is a licensed home care provider.

All told, the Luxes make between \$70,000 to \$80,000 a year, not a huge amount for a family of five. Working with the IRS, my office estimates that the Luxes paid an average of about \$1,700 in sales taxes last year, but they were able to deduct none of it from their Federal return.

However, under our bill, they would get nearly \$500 of their tax money back. For Brian and Cathy, that \$500 would be nearly a month's worth of groceries; or when their kids get a little older, it would be a semester of tuition at the local community college.

Mr. Speaker, now is the time to fix this inequity in the Federal Tax Code for all Brian and Cathy Luxes and for all of the similar families throughout the country.

The new administration campaigned on fair and just tax relief, and I support that promise. But I cannot think of anything more fair than the bill that the gentleman from Tennessee (Mr. CLEMENT) and I are introducing today. If we penalize people for being married, so too it must be unjust to penalize people for living in States that opt to tax their citizens through a sales tax. I welcome the bipartisan spirit of the new administration, and I urge members to support this legislation that is all about fairness and simplicity and will help working families throughout this country.

Mr. Speaker, I yield to the gentleman from Tennessee (Mr. CLEMENT).

Mr. CLEMENT. Mr. Speaker, I thank the gentleman from Washington (Mr. BAIRD) for yielding and congratulate him because I know that he has been a leader in the State of Washington on this issue, but has also been a leader across the country on this; and it is a pleasure to join forces with him because what we are trying to do is correct inequity, correct tax unfairness.

This came back to us in the 1986 tax reform. Prior to 1986, we were able to deduct our State sales tax from our Federal income tax return. But in the 1986 tax reform, that was taken away from us. It was an oversight, and now we want to correct that oversight once and for all for those seven States that are left out. We should not be forced to move to a State income tax in Tennessee or Washington or the other States if we do not want to.

#### BANKRUPTCY ABUSE PREVENTION AND CONSUMER PROTECTION ACT OF 2001

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania (Mr. GEKAS) is recognized for 5 minutes.

Mr. GEKAS. Mr. Speaker, the purpose of the special order to which I am